

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> CITY OF <u>LA PORTE CITY</u> , IOWA DUE: December 1, 2016		16200700800000 CITY OF LA PORTE CITY 202 MAIN STREET LA PORTE CITY, IA 50651	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies. (Please correct any error in name, address, and ZIP Code)	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	922,016		922,016	918,831
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	922,016		922,016	918,831
Delinquent property taxes	0		0	
TIF revenues	139,168		139,168	137,082
Other city taxes	279,050	0	279,050	297,500
Licenses and permits	27,840	0	27,840	38,675
Use of money and property	28,898	2,839	31,737	81,265
Intergovernmental	452,293	35,072	487,365	1,054,108
Charges for fees and service	324,699	433,462	758,161	680,650
Special assessments	0	0	0	0
Miscellaneous	71,284	1,786	73,070	131,200
Other financing sources	2,369,222	0	2,369,222	2,094,652
Total revenues and other sources	4,614,470	473,159	5,087,629	5,433,963
Expenditures and Other Financing Uses				
Public safety	490,897	0	490,897	540,142
Public works	735,971	0	735,971	874,705
Health and social services	8,180	0	8,180	9,297
Culture and recreation	375,602	0	375,602	414,572
Community and economic development	50,717	0	50,717	75,125
General government	162,650	0	162,650	162,735
Debt service	387,953	0	387,953	389,803
Capital projects	507,645	0	507,645	1,387,500
Total governmental activities expenditures	2,719,615	0	2,719,615	3,853,879
Business type activities	0	426,073	426,073	494,560
Total ALL expenditures	2,719,615	426,073	3,145,688	4,348,439
Other financing uses, including transfers out	1,254,347	42,013	1,296,360	1,236,402
Total ALL expenditures/And other financing uses	3,973,962	468,086	4,442,048	5,584,841
Excess revenues and other sources over (Under) Expenditures/And other financing uses	640,508	5,073	645,581	-150,878
Beginning fund balance July 1, 2015	2,178,998	560,288	2,739,286	2,739,286
Ending fund balance June 30, 2016	2,819,506	565,361	3,384,867	2,588,408

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 3,125,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 5,669,903

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one
	11/30/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Area Code	Number
JANE WHITTLESEY	319	342-3396
Signature of Mayor or other City official (Name and Title)	Date signed	
	11/22/2016	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF LA PORTE CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	575,672	165,721		180,623			922,016			922,016	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	575,672	165,721		180,623	0		922,016		T01	922,016	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	575,672	165,721		180,623	0	0	922,016			922,016	6			
7	TIF revenues			139,168				139,168		T01	139,168	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0			0	12			
13	Mobile home tax							0		T19	0	13			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes	279,050						279,050		T09	279,050	14			
16	TOTAL OTHER CITY TAXES	279,050	0	0	0	0	0	279,050	0		279,050	15			
17	Section B - LICENSES AND PERMITS	27,840						27,840		T29	27,840	16			
18	Section C - USE OF MONEY AND PROPERTY											17			
19	Interest	16,643					4,800	21,443	2,839	U20	24,282	18			
20	Rents and royalties	1,745	5,710					7,455		U40	7,455	19			
21	Other miscellaneous use of money and property							0		U20	0	20			
22	TOTAL USE OF MONEY AND PROPERTY	18,388	5,710	0	0	0	4,800	28,898	2,839		31,737	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LA PORTE CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		282,379					282,379		C46	282,379	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	10,314						10,314		C89	10,314	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority					72,859		72,859		C89	72,859	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	10,060	2,913		2,948			15,921		C89	15,921	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	20,374	285,292	0	2,948	72,859	0	381,473	0		381,473	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	14,887						14,887		D89	14,887	64		
65	Township contributions	38,136						38,136	3,820	D89	41,956	65		
66	Fire/EMT service	2,432						2,432		D89	2,432	66		
67	CDBG FAÇADE REHABILITATION - OWNER CONT					15,365		15,365		D89	15,365	67		
68	GAMING GRANTS							0	28,700		28,700	68		
69	EMT TRAINING GRANT							0	2,552		2,552	69		
70	Total local grants and reimbursements	55,455	0	0	0	15,365	0	70,820	35,072		105,892	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	75,829	285,292	0	2,948	88,224	0	452,293	35,072		487,365	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	322,329	A80	322,329	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	218,275						218,275		A81	218,275	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LA PORTE CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	371	2,739					3,110		A89	3,110	92		
93	Ambulance charges							0	110,414	A89	110,414	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges	599						599		A89	599	99		
100	Park, recreation, and cultural charges	48,645						48,645		A61	48,645	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103	REIMBURSEMENTS/MISC CHGS	54,070						54,070	719		54,789	103		
104	TOTAL CHARGES FOR SERVICE	321,960	2,739	0	0	0	0	324,699	433,462		758,161	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	300	14,255				18,106	32,661	1,786	U99	34,447	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	12,583						12,583		U11	12,583	110		
111	Fines	11,061						11,061		U30	11,061	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify	553					208	761			761	113		
114	GTSB REIMBURSEMENT	1,243						1,243			1,243	114		
115	ECONOMIC DEVELOPMENT LOAN PMTS	12,975						12,975			12,975	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	38,715	14,255	0	0	0	18,314	71,284	1,786		73,070	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LA PORTE CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,337,454	473,717	139,168	183,571	88,224	23,114	2,245,248	473,159		2,718,407	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	6,303	3,241			220,128		229,672		NR	229,672	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				843,190			843,190		NR	843,190	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	68,660	52,243		76,270	968,430	112	1,165,715			1,165,715	127		
128	Internal TIF loans and transfers in				130,645			130,645			130,645	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	74,963	55,484	0	1,050,105	1,188,558	112	2,369,222	0		2,369,222	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,412,417	529,201	139,168	1,233,676	1,276,782	23,226	4,614,470	473,159		5,087,629	132		
133												133		
134	Beginning fund balance July 1, 2015	507,811	863,031	26,310	32,011	314,303	435,532	2,178,998	560,288		2,739,286	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,920,228	1,392,232	165,478	1,265,687	1,591,085	458,758	6,793,468	1,033,447		7,826,915	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
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159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF LA PORTE CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	322,562	48,812				98	371,472		E62	371,472	2		
3	Purchase of land and equipment	9,090						9,090		G62	9,090	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	5,430						5,430		E89	5,430	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	42,841	12,012					54,853		E24	54,853	13		
14	Purchase of land and equipment	10,774						10,774		G24	10,774	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	36,746	2,532					39,278		E66	39,278	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	427,443	63,356		0	0	98	490,897			490,897	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LA PORTE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	211,231	186,762					397,993		E44	397,993	42
43	Purchase of land and equipment		145,300					145,300		G44	145,300	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	8,377						8,377		E44	8,377	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	184,301						184,301		E89	184,301	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	403,909	332,062		0	0	0	735,971			735,971	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LA PORTE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	850						850		E79	850	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	6,733						6,733		E32	6,733	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation	597						597		E32	597	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	8,180	0		0	0	0	8,180			8,180	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF LA PORTE CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	134,520	9,358					143,878		E52	143,878	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	51,857	3,619				304	55,780		E61	55,780	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	18,444	2,026					20,470		E61	20,470	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	113,873	10,235					124,108		E61	124,108	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	1,000						1,000		E03	1,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	27,787	954					28,741		E61	28,741	135
136	Other culture and recreation	1,625						1,625		E61	1,625	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	349,106	26,192		0	0	304	375,602			375,602	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	18,262		6,811				25,073		E89	25,073	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			25,644				25,644		E50	25,644	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	18,262	0	32,455	0	0	0	50,717			50,717	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF LA PORTE CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,700	892					9,592		E29	9,592	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	59,045	9,594					68,639		E23	68,639	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,070						1,070		E89	1,070	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,506						2,506		E25	2,506	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	78,482	2,361					80,843		E31	80,843	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	149,803	12,847	0	0	0	0	162,650			162,650	176
177	Section G — DEBT SERVICE				387,953			387,953			387,953	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	387,953	0	0	387,953			387,953	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	PUBLIC WORKS BUILDING					60,345		60,345			60,345	184
185	WOLF CREEK REHAB					26,790		26,790			26,790	185
186	CDBG - DOWNTOWN FAÇADE REHABILITATION					97,662		97,662			97,662	186
187	Subtotal Regular Capital Projects	0	0			184,797	0	184,797			184,797	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	BISHOP AVENUE REHAB					322,848		322,848			322,848	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	322,848	0	322,848			322,848	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	507,645	0	507,645			507,645	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,356,703	434,457	32,455	387,953	507,645	402	2,719,615			2,719,615	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LA PORTE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							194,028		E80	194,028	201
202	Purchase of land and equipment							92,694		G80	92,694	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LA PORTE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								81,238	E89	81,238	238
239	Purchase of land and equipment							58,113	G89		58,113	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								426,073		426,073	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,356,703	434,457	32,455	387,953	507,645	402	2,719,615	426,073		3,145,688	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	69,909	132,966		843,190	51,000	26,637	1,123,702	42,013		1,165,715	255
256	Internal TIF loans/repayments and transfers out			130,645				130,645			130,645	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	69,909	132,966	130,645	843,190	51,000	26,637	1,254,347	42,013		1,296,360	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,426,612	567,423	163,100	1,231,143	558,645	27,039	3,973,962	468,086		4,442,048	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	88,491	499,086	2,378	34,544	871,661	73,832	1,569,992			1,569,992	264
265	Committed		283,496			34,524		318,020			318,020	265
266	Assigned	1,558	42,227			126,255	357,887	527,927			527,927	266
267	Unassigned	403,567						403,567			403,567	267
268	Total Governmental	493,616	824,809	2,378	34,544	1,032,440	431,719	2,819,506			2,819,506	268
269	Proprietary								565,361		565,361	269
270	Total ending fund balance June 30, 2016	493,616	824,809	2,378	34,544	1,032,440	431,719	2,819,506	565,361		3,384,867	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,920,228	1,392,232	165,478	1,265,687	1,591,085	458,758	6,793,468	1,033,447		7,826,915	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LA PORTE CITY Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$		769,933	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
		(b)	(c)						
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. 2012 Street Cor	19U 1,760,000	29U	39U	49U 1,665,000	49U	49U	49U	I89 41,045	
10. 2015 Aquatic Center/Sweet	19U 1,220,000	29U	39U	49U 1,460,000	49U	49U	49U	I89 10,257	
11. 2016 Street Construction	19U 850,000	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	2,980,000	850,000	0	3,125,000	0	0	0	51,302	

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
		\$	113,398,062	x .05 = \$	5,669,903

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		3,384,867	3,384,867
	REMARKS				